

REMARKS

Reconsideration of this application as amended is respectfully requested. Claims 8, 10-12, 14 and 123-128 are currently pending. Claims 8, 10-12, 14 and 123-128 are currently rejected. The accompanying amendment places the claims in better condition for allowance or appeal, and is therefore appropriate for entry under 37 CFR § 1.116.

In the accompanying amendment claim 8 has been amended. Support for the claim amendments may be found in the specification, the drawings, and the claims as originally filed. On account of the foregoing listed support for claim amendments, it is respectfully submitted that the claim amendments do not add new matter.

Rejections Under 35 U.S.C. § 102

The Examiner has rejected claims 8, 10-12, 14, and 123-124 under 35 U.S.C. § 102(a) as being anticipated by Matsumoto, et al. (US 5,726,479, of record).

Applicants, however, disagree with the Examiner that claims 3, 10-12, 14, and 123-124 are anticipated by Matsumoto, et al. The Examiner has indicated that he regards the side wall (7a) of Figures 8 and 18 to be equivalent to the "thick second spacers" recited in claim 8. Further, the Examiner has indicated that he regards the "thin first spacers" recited in claim 8 as being equivalent to the oxide film (5) indicated in Figures 8 and 18. As will be seen, as one moves away from the silicon substrate (1) in a direction parallel with the oxide film (5), the side wall (7a) decreases in width. Thus, the side wall (7a) does not have a width which is constant in a direction parallel with the first thin spacers, as recited in claim 18.

Since Matsumoto does not teach or suggest all limitations of claim 8, as amended, it is respectfully submitted that claim 8, as amended, is not anticipated or rendered obvious by Matsumoto, et al.

Further, given that claims 10-128 depend on claim 8, it is respectfully submitted that these claims are also not anticipated or rendered obvious by Matsumoto, et al.

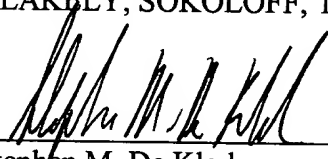
It is respectfully submitted that in view of the amendments and arguments set forth herein, the applicable rejections and objections have been overcome. If there are any additional charges, please charge Deposit Account No. 02-2666 for any fee deficiency that may be due.

Respectfully submitted,

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Date:

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